

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Industries & Commerce Department – M/s. Lepakshi Knowledge Hub Private Limited - Memorandum of Agreement (MoA) entered by the Industries Department on 22.12.2008 and extending certain incentives as per Industrial Investment Promotion Policy 2005-10 – Show Cause Notice issued for Non Implementation of the project - Cancellation of G.O.Rt.No.112 Industries & Commerce (INF) Department dated: 21-2-2009 after examining the reply to the Show Cause Notice of M/s. Lepakshi Knowledge Hub Private Limited – Orders – Issued.

INDUSTRIES & COMMERCE (INF) DEPARTMENT

G.O.Ms.No.44

Dated:13-02-2014

Read the following:-

- 1) G.O.Rt.No.112 Ind. & Com. (INF) Dept., dt.21.2.2009.
- 2) From APIIC Letter.No.26308/AMW/Chilamathur/2008, dt.21.09.2011, dt. 27.02.2012, 11.09.2012 and 23.05.2013.
- 3) From M/s. LKHP Letter.dt.28.09.2011 and 14.5.2012.
- 4) Government Show Cause Notice Memo No. 13746/INF/A1/2011, Dated: 3-7-2013
- 5) From M/s. LKHP Letter.dt.13-7-2013
- 6) From M/s. LKHP Letter.dt.17-7-2013
- 7) From M/s. LKHP Letter.dt.19-7-2013
- 8) Government Letter No. 13746/INF/A1/2011, Dated: 24-7-2013
- 9) Reply to the Show Cause Notice from M/s. LKHP Letter.dt.19-8-2013
- 10)From M/s. LKHP Letter.dt.11-9-2013.

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OR D E R:-

The Government of Andhra Pradesh had entered a Memorandum of Agreement (MoA) with M/s Lepakshi Knowledge Hub Private Limited (LKHPL) on 22.12.2008 extending various benefits, incentives and facilitations for establishment of Global Knowledge Hub in Chilamattur and Gorantla Mandals of Ananthapur District of Andhra Pradesh with an investment of Rs.8,000 crores to Rs.10,000 crores in a span of 5 to 10 years with an employment generation of around 1,50,000 direct and indirect. The Government of Andhra Pradesh converted the intentions of the Memorandum of Agreement into formal orders by issuing orders in G.O.Rt.No. 112 Industries & Commerce (INF) Dept dated: 21-2-2009 incorporating all the terms and conditions in the Memorandum of Agreement (MoA) signed on 22-12-2008. The Andhra Pradesh Industrial Infrastructure Corporation gave 8,844.01 acres of land to M/s Lepakshi Knowledge Hub Pvt Ltd. by way of registered sale deeds on 10/2/2009, 28/04/2009 and 14/10/2009. As per Memorandum of Agreement and as per the G.O. Rt. No. 112 Industries & Commerce (INF) Dept dated: 21-2-2009 there are certain obligations imposed on M/s Lepakshi Knowledge Hub Pvt. Ltd. It has been observed that M/s Lepakshi Knowledge Hub Pvt. Ltd has failed to meet its obligations under the Memorandum of Agreement and GO Rt. No. 112 Industries & Commerce (INF) Department dated: 21-2-2009 despite the passage of more than 4 years since the

signing of the Memorandum of Agreement and Government Order and violated certain terms and conditions of the Memorandum of Agreement and Government Orders issued in G.O. Rt. No. 112 Industries & Commerce (INF) Dept dated: 21-2-2009. Government also obtained a Performance Audit, conducted by M/S Narasimha Murthy and Company, renowned Cost Accountants. Thereafter, the Government of Andhra Pradesh have issued a Show Cause Notice to M/s. Lepakshi Knowledge Hub Pvt. Ltd in the reference 4th read above with a request to submit their reply within 15 days. In response to the same, M/s Lepakshi Knowledge Hub Pvt. Ltd in the reference 6th and 7th read above requested the copy of the performance audit report and also extension of time of 3 weeks for submitting the reply to Show Cause Notice. Accordingly, the Government in the reference 8th read above have provided the copy of performance audit report and granted extension of time to submit reply Show Cause Notice. M/s Lepakshi Knowledge Hub Pvt. Ltd has submitted their reply in the reference 9th read above. The violations of terms and conditions in the MoA and Government Orders, the replies to the violations submitted by the M/s Lepakshi Knowledge Hub Pvt. Ltd and the observation of the Government are herewith discussed in details.

Violation – 1:

2. As per Clause 4 of the MoA and Para 2 (Obligations of Lepakshi Knowledge Hub) and Para 5 of G.O. Rt. No. 112 Industries & Commerce (INF) Department dated: 21-2-2009, the following are the obligations of M/s Lepakshi Knowledge Hub Pvt. Ltd.

“Clause 4. Obligations of M/s. Lepakshi Knowledge Hub Private Limited”:

- (1) *M/s. Lepakshi Knowledge Hub Private Limited shall establish a World Class Global Knowledge Hub by providing integrated infrastructure support to University Clusters, Science & Technology Parks, Medical Parks, Aviation/Aerospace Parks, Agro Food Parks, IT/BT Parks, Theme Parks, Logistic Parks, Global Eco Theme village, Business Financial District, FTWZs, Energy Projects, Commercial, retail, residential and other support infrastructure etc., at Chilamattur and Gorantla Mandals, Ananthapur District supported and promoted by world class technocrats, planners etc.*
- (2). *The Lepakshi Knowledge Hub Private Limited and units coming up in this project shall invest approximately Rs.8,000 – 10,000 crores in phases in a span of 5 to 10 years. The investments would be either directly from the company or from its strategic partners.*
- (3) *The project shall generate around 1,50,000 direct and indirect employment opportunities in a phased manner.*

Per Clause 5 of the Memorandum of Agreement, the following is the obligation of M/s Lepakshi Knowledge Hub Pvt. Ltd.

“Clause 5: The Lepakshi Knowledge Hub Private Limited shall utilize the land allotted for the purpose to which it is allotted and in the event of any deviation, the land shall be resumed back without any encumbrances”.

Now it has come to the notice of the Government of Andhra Pradesh that M/s Lepakshi Knowledge Hub Pvt. Ltd had failed to meet its obligations as per the MOA dated 22-12-2008 and G.O. Rt. No. 112 Industries & Commerce (INF) Department dated: 21-2-2009 and that M/s Lepakshi Knowledge Hub Pvt. Ltd has violated the conditions of the MOA dated 22-12-2008 and G.O. Rt. No. 112 Industries & Commerce (INF) Department dated: 21-2-2009. Having come to know of the violations of the terms and conditions of the MOA dated 22-12-2008 and G.O. Rt. No. 112 Industries & Commerce (INF) Dept dated: 21-2-2009 by M/s Lepakshi Knowledge Hub Pvt. Ltd, Government directed Andhra Pradesh Industrial Infrastructure Corporation to have a performance audit of the activities of M/s Lepakshi Knowledge Hub Pvt. Ltd since the date of MOA to the present time be conducted. APIIC entrusted this audit to M/s Narasimha Murthy and Company, a Cost Accounting firm of national repute. The audit report of M/s Narasimha Murthy and Company was received by Government. The audit report and other information obtained from APIIC shows a number of violations of the MOA as well as lack of fulfilling of the obligations of M/s Lepakshi Knowledge Hub Pvt. Ltd required by the MOA as well G.O. Rt. No. 112 Industries & Commerce (INF) Department dated: 21-2-2009.

Reply of the M/s. Lepakshi Knowledge Hub Private Limited (LKH)

3. “LKH” submits that there is no dispute on the factual averments on the date of signing of the MoA, issuing of G.O., and subsequent execution of Sale Deeds in favour of LKH by APIIC. However, it is not correct to state that the G.O.Rt.No.112, dt.21.2.2009 has reiterated all the terms and conditions of the MoA. More importantly, even before stating what the LKH obligations are, in the above said notice, Govt. of A.P. has prejudged the issue under show cause, by observing that M/s. LKH has failed to meet its obligations under the G.O., It is ironical that in the very first paragraph of the show cause notice, GoAP have arrived at a categorical conclusion on the alleged failure of LKH, without a semblance of thought that it is yet to receive an explanation from LKH to the show cause notice.

4. The clause 4(2) extracted from the MoA clearly says that the proposed investment in LKH would take place in a span of 5 to 10 years. The show cause notice states that 4 years have lapsed since the signing of the MoA, and the further fact remains that the sale deeds were executed by APIIC only on 15.10.2009 and computation for commencement of the project would begin from October 2009 and not from December 2008, as alleged in the show cause notice. In view of the same the allegations made in the show cause notice are premature. They submit that the MoA provides for a tenure, which is binding on both the parties.

Observation of the Government

5. The preliminary conclusion arrived at by the Government is based on the evidence collected by way of a comprehensive performance audit conducted by a professional third party. No final conclusion was arrived at and this was the reason for issuing a show cause notice calling for an explanation. The explanation provided now by the Company does not address the fact that the MoA and G.O. placed certain obligations on LKH. While it is true that a period of 5-10 years was provided, the progress of implementation has been extremely tardy. LKH has not explained how much investment has actually been made and how many companies have actually started operations in the Park after a period of almost 5 years. Even assuming that the sale deeds were executed in October 2009, it is now 3 years and 11 months and no substantial progress has been seen on ground. It cannot be disputed that 4 out of 6 years have passed and no University Clusters, Science & Technology Parks, Medical Parks, Aviation/Aerospace Parks, Agro Food Parks, IT/BT Parks, Theme Parks, Logistic Parks, Global Eco Theme village, Business Financial District, FTWZs, Energy Projects, Commercial, retail, residential and other support infrastructure has been realized, it is unreasonable to expect that the entire Rs. 8,000 to Rs. 10,000 crores of investment will be realized in the next 5-6 years.

6. Hence it can be concluded that due to lack of substantive progress and since no specific action plan has been provided, the Charge that LKH failed to fulfill its obligations under the MoA and the G.O. is established.

Violation – 2:

7. As per Clause 5 of the MoA, the following is the obligation of M/s Lepakshi Knowledge Hub Pvt. Ltd.

Clause 5. The Lepakshi Knowledge Hub Private Limited shall utilize the land allotted for the purpose to which it is allotted and in the event of any deviation, the land shall be resumed back without any encumbrances.

Reply of the M/s. Lepakshi Knowledge Hub Private Limited (LKH)

8. LKH has used the land for the purpose for which it was allotted and is in the process of implementing the project.

Observation of the Government

9. The land was allotted for the purposes of development of University Clusters, Science & Technology Parks, Medical Parks, Aviation/Aerospace Parks, Agro Food Parks, IT/BT Parks, Theme Parks, Logistic Parks, Global Eco Theme village, Business Financial District, FTWZs, Energy Projects, Commercial, retail, residential and other support infrastructure. As can be seen from the record of the performance audit, no substantive development has taken place. In addition, the lands were

mortgaged by LKH (and this is not denied by LKH) and the monies so realized utilized for purposes other than that for the purpose of fulfilling the obligation of LKH

10. Hence it can be concluded that LKH did not utilize the land allotted for the purpose to which it is allotted and in view of the deviation, the land shall be resumed back without any encumbrances. The Charge that LKH failed to utilize the land allotted for the purpose to which it is allotted under the MoA and the G.O. is established.

Violation – 3:

11. M/s Lepakshi Knowledge Hub Pvt. Ltd had failed to meet its obligations as per the MoA dated 22-12-2008 and G.O. Rt. No. 112 Industries & Commerce (INF) Department dated: 21-2-2009. Having come to know of the violations of the terms and conditions of the MoA dated 22-12-2008 and G.O. Rt. No. 112 Industries & Commerce (INF) Dept dated: 21-2-2009 by M/s Lepakshi Knowledge Hub Pvt. Ltd, Government have directed the Andhra Pradesh Industrial Infrastructure Corporation to have a performance audit of the activities of M/s Lepakshi Knowledge Hub Pvt. Ltd since the date of MoA to the present time be conducted. APIIC entrusted this audit to M/s Narasimha Murthy and Company, a Cost Accounting firm of national repute. The audit report of M/s Narasimha Murthy and Company was received by Government. The audit report and other information obtained from APIIC shows a number of violations of the MoA as well as lack of fulfilling of the obligations of M/s Lepakshi Knowledge Hub Pvt. Ltd required by the MoA as well G.O. Rt. No. 112 Industries & Commerce (INF) Department dated: 21-2-2009.

12. Deviation noticed:

It was confirmed through the records of the Registrar of Corporate Affairs, that M/s. Lepakshi Knowledge Hub Pvt Ltd have pledged land to an extent of 4,731.40 acres in various banks and was sanctioned a total loan amount of Rs 920 crores. The amount so raised was then diverted to a company called M/s. Indu Projects Limited. This is a clear violation of Clause 5 of the MoA under which M/s Lepakshi Knowledge Hub Pvt. Ltd shall utilize the land allotted for the purpose to which it is allotted. In this case the land has been used to raise loans and then diverted to a company called M/s. Indu Projects Limited

Bank Loans Utilisation (As on 15/03/2013)

Sl. No.	Name of the Bank	Mortgaged Acres	Loan Sanctioned Rs. Cr.	Actual Disbursed Rs. Cr.	Repaid Rs. Cr.	Due Rs. Cr.
Loan through registered mortgage:						
1	Canara Bank	420.79	50	50	13	37
2	Central Bank of India	733.90	100	100	43	57
3	Bank of India	1006.28	100	100	56	44
4	Punjab National Bank	756.53	100	100	100	--

Loan through equitable mortgage:						
5	IDBI Bank	631.00	60	58	5	53
6	L & T Infrast. Finance	668.00	75	75	23	52
7	Tata Capital	204.00	35	35	4	31
8	SBH	366.00	50	50	25	25
9	Andhra Bank	335.00	50	50	50	0
Fund based & Non-fund based						
10	Canara Bank	--	150	59	0	59
11	Punjab National Bank	--	150	68	0	68
12	Total:	4731.40	920	745	319	426

Reply of the M/s. Lepakshi Knowledge Hub Private Limited (LKH)

13. In reply to averments, it is pertinent to bring to your kind notice that from the date of entering into MoU, allotment of land and execution of sale deeds etc., LKH has been communicating with M/s. Andhra Pradesh Industrial Infrastructure Corporation (APIIC), which is the nodal agency for the purpose of monitoring the development and implementation of the Project. It is also important to note that they have regularly corresponding with APIIC, about the development of the Project. LKH has written continuous letters, expressing its concerns about the non-fulfillment of obligations by GoAP. From a perusal of contents of the show cause notice, It is quite evident that GoAP have arrived at an unilateral conclusion with regard to the development / implementation of the Project, relying on the performance audit report submitted by M/s. Narasimha Murthy & Co, a Cost Accountant ("M/s.NMC" for short) without any consideration of relevant material and surrounding circumstances viz., verifying entire records, actual project development taking place at site, the number of MoU's that have been executed with prospective clients, the global economic conditions, the economic recession that followed the fall of Lehman brothers, USA in December 2008, Steep fall in the Industrial Growth of A.P due to political uncertainty in the State, continuous agitations for and against separation of the State etc. It is pertinent to note that Anantapur district has been in the forefront of the movement for a Unified State of A.P. Thus, the show cause notice has not taken into consideration any relevant material or the surrounding circumstances or the actual progress of the project before reaching its conclusions.

14. The allegation is false and baseless as they have never committed any breach or violated any provisions of MoA. Further, M/s Lepakshi Knowledge Hub Pvt., Ltd. has never availed any loans to the tune of Rs. 920 Crores and the same has been communicated to GoAP earlier and especially vide our letter dated 03.08.2012. LKH has communicated to APIIC with regard to details of loan amounts that were availed, and GoAP has not considered those letters or referred to a single communication from LKH, while issuing the present notice. They submit that the notice is based on inaccurate information which is available on the website of Ministry of Corporate Affairs. Please note that reliance on irrelevant material makes the notice non-est in the eye of law.

15. It is pertinent to note that, the title of the subject land has been conveyed to LKH with absolute rights free from all encumbrances. As per the recitals at clause-8 of the sale deed, LKH is entitled to hold, enjoy and use the land for the purpose for which it was allotted without any interruption, disturbance, claim or demand whatsoever from A.P.I.I.C. It is settled proposition in law that once a document transferring immovable property has been registered, the transaction passes out of the domain of a mere contract and into one of a conveyance. Such a completed transaction is governed by the provisions of the Transfer of Property Act and so much of the Contract Act as is applicable thereto, there is nothing either in the Transfer of Property Act or the Contract Act that can restrain the owner of property from raising finances by creating a charge over the property.

16. The only condition imposed in the sale deed is that the property shall be utilized for the purpose for which it is allotted. From this it cannot be inferred that the provisions contained in the documents restrain LKH or its associates from obtaining financial assistance for development of the project.

17. Moreover, mere availing of loans by mortgaging the project land cannot be construed as a deviation to entail Government to cancel the MoA. For more clarity details of loans availed /spent/repaid is detailed as under:

The details of Loans availed and repaid are as follows:

- Loan raised: Rs 570Cr
- Amount disbursed: Rs 568Cr
- Loans repaid : Rs 268 Cr
- Outstanding : Rs 300Cr (as on 30th June 2012)

Executed in favor of	Loan raised/ Sanc- tioned Rs. Cr.	Actual Disbursed Rs. Cr.	Repaid Rs.Cr.	Due as on 30th June 2012 Rs. Cr.	Land extent (ac)
Canara Bank*, Prime Corporate Branch, SP Road, Secunderabad	50	50	13	38	421
L&T infrastructure Finance, 3B/ Laxmi towers, 2nd Floor, BKC, Bandra (E), Mumbai	75	75	23	52	668
Central Bank of India, Ground Floor, Pavani Plaza, Near Shadan College, Khairatabad, Hyderabad	100	100	43	57	734
Bank of India, Khairatabad Branch, Ground Floor, PTI Building, Masab Tank, Hyderabad	100	100	56	44	616

IDBI bank, IDBI towers, WTC complex, Cuffe parade, Mumbai	60	58	5	53	631
Tata capital, DGP House, 4th floor, Old Prabhadevi Road, Mumbai	35	35	4	31	204
State bank of Hyd, Industrial Finance Branch, Topaz, Amruta hills, Panjagutta, Hyd	50	50	25	25	366
Punjab National bank**, Large Corporate Bank, Road no 1, Banjara Hills, Hyd	100	100	100	-	757
Total	570	568	268	300	4397

Observation of the Government

18. The global economic conditions, the economic recession that followed the fall of Lehman brothers, USA in December 2008, steep fall in the Industrial Growth of A.P due to political uncertainty in the State, continuous agitations for and against separation of the State cannot be reasons for not fulfilling the obligations. The fall of Lehman Brothers and economic downturn in the USA was in the knowledge of LKH at the time of signing the MOU in 2008. Despite this knowledge, LKH gave an undertaking to GOAP that it would bring in an investment of Rs. 8,000 to Rs. 10,000 crores in a period of 5-10 years. The unsettled political situation in the state is of less than one year's origin as of today in 2013. Anantapur has been in the forefront of the State agitation only during August and September of 2013. This cannot be a reason for non-development of the lands allotted 5 years back. Therefore the explanation provided by LKH is not based on facts and is unsatisfactory. It is clear from the explanation provided by LKH that development has not taken place as per the obligations of the MOU and GO and LKH has made frivolous pretexts to explain their inaction.

19. It is not important whether LKH availed a loan of a specific amount of Rs. 920 crores. It is more important that LKH has actually mortgaged the lands to various banks and raised money which was not used for the purpose of developing LKH lands per their obligations. LKH has confessed that they have raised money by mortgaging the lands. It is also not pertinent that some or most of the loans were repaid. A thief cannot simply return the item (or part of the items stolen) stolen and say that no offence per IPC has been committed. Mere return of part of stolen property does not remove the criminal liability.

20 As per Clause 5 of the MoA Lepakshi Knowledge Hub Private Limited shall utilize the land allotted for the purpose to which it is allotted and in the event of any deviation, the land shall be resumed back without any encumbrances. By mortgaging the lands and using the money so raised for purposes other than the purposes for which the land was given to LKH by GOAP, LKH has clearly violated Clause 5 of the MoA and Section 5 of G.O. Rt. No. 112 Industries & Commerce (INF) Department dated: 21-2-2009.

21. Though the sale deed conveying the land may be governed by the Transfer of Property Act, the issue here is not a simple transfer of property. There is matter of public interest and public trust involved. The land was given by GoAP to LKH for a specific public purpose—that Lepakshi Knowledge Hub Private Limited would set up a number of units in this project and shall invest approximately Rs.8,000 – 10,000 crores in phases in a span of 5 to 10 years. The investments would be either directly from the company or from its strategic partners. The project shall generate around 1,50,000 direct and indirect employment opportunities in a phased manner. This is a matter of critical public interest as about 150,000 local persons were to get employment. Much of the land allotted by the Government to LKH was land assigned previously to poor and weaker sections of society and the land was resumed from these poor and weaker sections of society with the hope that LKH would create a better economic environment in the area and that the land losers would be among the beneficiaries of employment. But LKH has failed to create any employment and has usurped the lands of the poor and weaker sections of society. There has been a serious case of breach of public trust. The sale deeds themselves were conditional. The issue in this show cause notice is the cancellation of the G.O.No 112 issued subsequent to signing of MoA. Therefore the argument that the sale deeds are governed by the transfer of property act is not relevant to this notice and this explanation is rejected.

Violation – 4:

22. As per Memorandum of Agreement, M/s. Lepakshi Knowledge Hub is supposed to create a world class knowledge hub by providing integrated infrastructure support to university / clusters, science & Technology parks, medical parks, aviation / aerospace parks, agro food parks, IT/BT Parks, Theme parks, logistic parks, global eco theme village, business financial district, FTWZs, Energy Projects, commercial, retail residential and other support infrastructure etc., at Chilamattur and Gorantla Mandals, Anantapur district supported and promoted by world class technocrats, planners etc. with all the facilities with an investment of Rs.8,000 Crores – Rs.10000 Crores in phased manner over a period of 5 to 10 years. The investments would be either directly from M/s. Lepakshi Knowledge Hub Pvt. Ltd or from its strategic partners. Further, M/s. Lepakshi Knowledge Hub Pvt. Ltd shall provide direct and indirect employment for about 150000 people from the state and the local people. It was confirmed through physical site inspection and examination of documents that M/s. Lepakshi Knowledge Hub Pvt Ltd has not taken any steps for implementation of the project for which the said lands were allotted and no employment as envisaged under the MoA was created by of M/s. Lepakshi Knowledge Hub Pvt Ltd. This is a violation of Clause 4 (1), (2) and (3) of the MoA.

Reply of the M/s. Lepakshi Knowledge Hub Private Limited (LKH)

23. The allegation is quite shocking, as the same is made without any basis and in haste. LKH submitted many a times to APIIC and even to GoAP regarding the development activity being undertaken at the project site. In fact, their letters which were referred in the show cause notice did specify the progress / implementation of the project. They may bring to Government notice that initially D.V.Rao & Co, Auditors, Hyderabad were appointed by APIIC to do performance audit with regard

to their Project. As per their request they have submitted all the details and information including voluminous documents/agreements/MoUs and such other details to enable GoAP to verify the genuine efforts that have gone into the implementation/development of the Project. However, APIIC has informed them that the said auditors were changed and M/s.NMC was appointed for conducting performance audit of their Project. They regret to inform that, the second auditing firm that were appointed by APIIC was always eager to close the issue by collecting few balance sheets / ledger extract and has never showed interest to ascertain the preparatory work since the inception of the project or the actual development carried out at site. M/s. NMC never asked for any of the records /documents /agreements / MoUs, entered into by LKH with prospective clients, which is the relevant material to come to a conclusion, or to evaluate the efforts/ performance of LKH in executing the project.

Observation of the Government

24. The explanation provided is bare and without detail. On the other hand, GOAP appointed a special auditor to conduct a performance audit and the performance audit report was shared with LKH at their own request. The performance audit report has clearly described the actual physical development of the buildings and infrastructure, which is minimal. Sending a letter about plans of actions without actual construction or development has no meaning. LKH has stated that M/S NMC never asked for documents from LKH during the audit but a site inspection for development is more concrete proof than mere review of documents.

25. From the above it is clear that Lepakshi Knowledge Hub has not created a world class knowledge hub by providing integrated infrastructure support to university / clusters, science & Technology parks, medical parks, aviation / aerospace parks, agro food parks, IT/BT Parks, Theme parks, logistic parks, global eco theme village, business financial district, FTWZs, Energy Projects, commercial, retail residential and other support infrastructure etc., at Chilamattur and Gorantla Mandals, Ananthapur district supported and promoted by world class technocrats, planners etc. with all the facilities with an investment of Rs.8,000-Rs.10000 Crores in phased manner over a period of 5 to 10 years. Further, M/s. Lepakshi Knowledge Hub Pvt. Ltd has not provided direct and indirect employment for even 100 persons leave alone the 150000 employment for people from the state and the local people as assured in the MoA and GO.

26. This is a gross violation of Clause 4 (1), (2) and (3) of the MoA and Section 2 (1), (2) and (3) of G.O. Rt. No. 112 Industries & Commerce (INF) Department dated: 21-2-2009.

Violation – 5:

27. As per the physical verification conducted by M/s Narasimha Murthy and Company, even though more than four years have passed since the signing of the MoA and issuing of the G.O. there are no major activities carried out in the land given to M/s. Lepakshi Knowledge Hub Pvt Ltd. Only one building for the Innovation Centre with only around 5 to 10 people working in the site office has been completed. Only land development for a training institute is going on.

Reply of the M/s. Lepakshi Knowledge Hub Private Limited (LKH)

28. As stated above, it clearly shows the callous attitude of the said auditing firm in ascertaining the actual developments that are happening in the site and as such, this allegation is far from truth. It is to be noted that one of the Company by name M/s Indus Gene Expressions Ltd., to whom LKH has allotted land has already commenced construction and the same is fast approaching completion and an electric substation is built at that site. The said auditing firm without even a reference to such a large scale project execution at site has arrived at its conclusions. It is important to note that failure to consider relevant material would make the allegations made in the notice, without any substance and only go to show that the entire issue has been prejudged.

Observation of the Government

29. As per the MoA, the project is in the middle period of its duration of 10 years. One construction of the Company by name M/s Indus Gene Expressions Ltd., does not mean substantial implementation of the project in years 5. In fact this is a confession by LKH that even after 5 years of the MoA, only one company by name Indus Gene Expressions Ltd has started construction. In fact the performance audit report has very clearly stated that only one building for the Innovation Centre with only around 5 to 10 people working in the site office has been completed and only land development for a training institute is going on. This is corroborated by the explanation submitted by LKH and this fact also shows that the performance audit report of M/s Narasimha Murthy and Company is quite perfect.

Violation – 6:

30. In addition to the financial irregularity of raising bank loans in favour of Indu Projects, the audit team of M/s Narasimha Murthy and Company has noticed the following irregularities. Some amounts were shown as invested by Indu Projects in M/s. Lepakshi Knowledge Hub Pvt Ltd and most of these amounts were paid back to Indu Projects Limited (IPL) under various heads of account. The land development cost is spent by LKH only through IPL or its subsidiary Companies. The IPL has taken money back as Salaries booked under the head of Site Expenses. Interest is charged at 14% on the Unsecured Loans brought in, which is taken back by Indu Projects. Thus it is clear that M/s. Lepakshi Knowledge Hub Pvt Ltd was used with devious intentions only as an instrument to profit Indu Projects and not with any intention to fulfill the obligations of the MoA entered into with Government.

Reply of the M/s. Lepakshi Knowledge Hub Private Limited (LKH)

31. The allegation is baseless and the same is made without ascertaining and examining actual facts and as such the same is denied. It is important to note that, repayment of money by LKH to its parent company viz., M/s Indu Projects Limited is only an internal arrangement which is an accepted business practice, in tune with regular business activities. It is to be noted that the monies that were paid by LKH to M/s Indu Projects Limited are the monies that it has received from it and as such, the same shall not be construed as an irregularity committed by Lepakshi or Indu

Projects. As GoAP is aware, LKH is a company incorporated by M/s Indu Projects Limited for the purpose of developing this specific project. LKH is formed as a Special Purpose Vehicle for speedy implementation of the project and as such, all the monies for the said Project are paid by M/s Indu Projects Limited. It is to be noted that, monies that were paid back by LKH to Indu were made by LKH to compensate the expenditure that was incurred by Indu for the following purposes:

Statement of Lepakshi / year wise balance sheet summary 2008-2009

S.No.	Details	Rs.
1	Mobilisation Advance	250,000,000
2	Consultancy Charges	24,032,598
3	Site Expenses	535,033,429
4	Sundry Creditors	184,247,561
5	Cost of Land FY 08-09	720,518,750
6	Balance Advance with APIIC	329,481,250
7	Other Advances	250,267,606
8	Advances Payable	206,949,982
9	Business Promotion Expenses	2,034,023
	Total	2,502,565,199

2009-2010

S.No.	Details	Rs.
1	Consultancy Charges	38,053,776
2	Site Expenses	1,207,339,692
3	Sundry Creditors	263,933,507
4	Advances Payable	205,000,000
5	Sale of Land	720,518,750
6	Direct Expenses Apportioned	329,481,250
7	Advance Recoverable	250,267,606
	Total	3,014,594,581

2010-2011

S.No.	Details	Rs.
1	Direct Expenses Apportioned	901,425
2	Advances Recoverable	19,429,667
3	Unsecured Loans	2,770,344,947
4	Consultancy charges	42,018,331
5	Site Expenses	1,983,535,264
6	Sundry Creditors	440,240,411
7	Direct Expenses Apportioned	901,425
	Total	5,257,371,470

2011-2012

S. No.	Details	Rs.
1	Unsecured Loan	3,187,847,120
2	Site Expenses	3,666,436,643
3	Sundry Creditors	548,148,095 (53,860,180)
4	Loss on sale of Land	151,490,596
5	Advance Payable	6,795,817
	Total	7,560,718,271

32. From the above, it is clear that LKH has engaged consultants and employed skilled personnel and other staff for the purpose of development of the Project and all these employees /consultants and other staff who have worked for the Project were paid by Indu and as such, the same was reimbursed by LKH. They were all engaged/employed by LKH itself then also LKH shall spend those monies raised/borrowed for that purpose and as such, the monies that were paid back by LKH to Indu shall be considered as expenditure that LKH has incurred for the development of the Project and it shall not be construed as dubious expenditure. Whereas, the interest of 14% that was paid by LKH to Indu is on par with business/market standards and as such, there is nothing irregular in it.

Observation of the Government

33. It is not denied by LKH that Indu Projects is a parent company of LKH and that money raised by LKH was used by Indu Projects. It is not true that GOAP was aware that LKH is a company incorporated by M/s Indu Projects Limited for the purpose of developing this specific project. In a letter dated 28/09/2011 signed by one Srinivasa Balaji, LKHPL has informed that LKHPL is an associate company of Indu Projects

Limited. Indu Projects has never brought to the notice of GOAP that LKH is a fully owned unit of Indu Projects. In fact, the search of the registrar of Company's website has shown that LKH underwent a number of reorganizations with multiple changes of shareholders from one Amjad Khan and one Kiran Kumar Reddy to one Srinivasa Balaji and Fortunis Ventures India Private limited (FVIPL) with Srinivas Balaji holding 0.001% shares and FVPIL holding 99.999 % of shares. In turn, FVPIL was owned 99.999% by Srinivasa Balaji and 0.001% by one Kalyan Chakravarthy. Thus any compensation paid to Indu Projects by LKH for work done in LKH is a form of insider trading only to benefit Indu Projects and sister companies siphoning money from LKH on one pretext or the other. No evidence by way of documents certified by competent cost accountants or valuation professionals have been provided to GOAP to show that the money paid by LKH to Indu Projects and sister companies were actually worth the amounts paid. These financial transactions are *prima facie* not above board and require a deeper investigation. However, for the purposes of this order, it is clear that there have been transactions between Lepakshi Knowledge Hub Private Limited and Indu Projects which *prima facie* are in the nature of sister concern transfers of funds.

Violation – 7:

34. The amount brought in from Indu Projects was from the loans raised from banks by M/s. Lepakshi Knowledge Hub Pvt Ltd by mortgaging the lands. Thus this back-to-back-to-back transaction has been conducted only for the benefit of Indu Projects at the cost of M/s. Lepakshi Knowledge Hub Pvt Ltd and borders on fraud and a complete violation of the obligations of M/s. Lepakshi Knowledge Hub Pvt Ltd as per Clauses 4 and 5 of the MoA.

i) The amounts invested by Indu Projects Limited in the Lepakshi Knowledge Hub: (As given by LKH)

SI No	Particulars	Amount Rs. Lakhs
1	Funds received (utilized)	22705.15
2	Interest charges on Loan Account	2828.28
3	Advance received transferred to Loan A/c.	2025.00
4	Transferred to Loan A/c.	145.02
5	Total:	27703.45

ii) The amounts utilized for the following purposes (as provided by Company):

SI No	Particulars	Amount Rs. Lakhs
1	Land Purchase – Paid to APIIC	11925.00
2	Land Development Cost	8868.00
3	Interest on Loan Paid to Indu	2548.79
4	Land Conversion Charges	208.00
5	Other Expenses	129.12
6	Total	23678.91
7	Less: returned amount	973.75
8	Net Amount	22705.15

iii) **Out of the above funds received, the following amounts are directly / indirectly went back to Indu Projects Limited Group Companies.**

Year	Account Head	Narration	Amount Rs. Lakhs
2008-09	Site Expenses	Towards payment of Salaries	1821.60
2009-10	Site Expenses	Towards payment of Salaries	1820.75
2010-11	Advance	Advance to Lepakshi Foundation	165.66
2010-11	Site Expenses	Interest on Loan Received	5691.32
2010-11	Site Expenses	Contract Expenses	1817.50
2011-12	Expenses	Expenses paid to Indu	131.50
2011-12	Site Expenses	Interest on Loan Received	3785.96
2011-12	Expenses	Expenses adjusted	1005.10
		Total:	16239.40

Reply of the M/s. Lepakshi Knowledge Hub Private Limited (LKH)

35. The above allegation has put them in great dismay as the same was made without any basis. It is humbly submitted that a proper enquiry should have been conducted by M/s. NMC, rather than indulging in a sham exercise, with a pre-meditated mind. LKH strongly feels had a proper exercise of “performance audit” was carried out, before making such an allegation the actual developments would have come to light. LKH submits that since the inception of the project Government of Andhra Pradesh is very much aware that M/s Indu Projects Limited is the parent company of M/s Lepakshi Knowledge Hub Pvt. Ltd. LKH is incorporated with an intention to develop a mega project in the most backward area of Andhra Pradesh viz., Anantapur District. Neither M/s Indu Projects Limited, nor M/s Lepakshi Knowledge Hub Pvt. Ltd., had an intention of committing any fraud of such nature as alleged by Government of Andhra Pradesh. LKH submits that neither the GoAP nor the auditor’s reports have considered the actual development of the project, before making wild allegations. LKH humbly submits that to allege fraud there must be sufficient material and a simple expression such as “ back to back to back transaction” does not convey any meaning and while making such allegations, nowhere the show cause notice records the amounts that have been repaid by LKH to the Banks. The said performance audit done by Mr. Narasimha Murthy & Co, never attempted to elicit the version of LKH or satisfy itself of the veracity of its factual contentions, before arriving at its conclusions and completing its auditing exercise. Repayment of loans is a significant step and the report and the Government of Andhra Pradesh has conveniently omitted to make any mention of the same in the notice. More importantly, the mandate for M/s. NMC was to conduct a “performance audit” and not a regulatory audit. Performance Audit is expected to consider a variety of issues from a perspective of efficiency, and economy of the administrative practices adopted by LKH, apart from the effective utilization of human resources by LKH. Nowhere the report states these aspects except to make its observations in a hurry.

Observation of the Government

36. As has been stated previously, the ownership of LKH changed many hands and at no point in time did Indu Projects come out clearly and state that they are the owners of LKH. Business propriety and ethical business practices would preclude money transfers between sister companies and LKH has indulged in very unethical practices, bordering on fraud. The performance audit report of M/s Narasimha Murthy and Company has clearly brought out the back-to-back-to-back transactions which benefitted Indu Projects at the cost of LKH.

37. This is a violation of the obligations of M/s. Lepakshi Knowledge Hub Pvt Ltd as per Clauses 4 and 5 of the MoA. Section 2 (1), (2) and (3) of G.O. Rt. No. 112 Industries & Commerce (INF) Department dated: 21-2-2009.

Violation – 8:

38. Further, the audit report has disclosed that the Financial Statements of both Lepakshi Knowledge Hub Pvt Ltd and Indu Projects Limited reflect many improper accounting entries between the Group Companies viz., crediting IPL Theme Ventures with Rs.17.80 Crores for earth work on 31.03.2009, creation of Liability on 01.04.2010 for Rs.17.81 Crores in favour of IPL Theme Ventures towards Telephone Charges, crediting Indu Projects for Rs.36.94 Crores, crediting IPL Theme Ventures with Rs.8.93 Crores, both entries being passed on 31.03.2012 without proper justifications etc. In general all the transactions with Group Companies do not have proper explanation.

Reply of the M/s. Lepakshi Knowledge Hub Private Limited (LKH)

39. To substantiate GoAP's allegations, money transactions of LKH have been shown in a tabular form:

i) **The amount invested by Indu projects Limited in the M/s. Lepakshi Knowledge hub:** (As given by LKH)

S. No	Particulars	Amount Rs. Lakhs
1	Funds received (Utilized)	22705.15
2	Interest charges on Loan account	2828.28
3	Advanced received transferred to Loan A/c.	2025.00
4	Transferred to Loan A/c	145.02
5	Total:	27703.45

➤ The amounts utilized for the following purposes (as provided by company):

S. No	Particulars	Amount Rs. Lakhs
1	Land Purchase - paid to APIIC	11925.00
2	Land Development cost	8868.00
3	Interest on Loan paid to Indu	2548.79
4	Land conversion charges	208.00
5	Other expenses	129.12
6	Total	23678.91
7	Less: returned amount	973.75
8	Net amount	22705.15

➤ Out of the above fund received, the following amounts are directly/ indirectly went back to Indu projects Limited group companies.

Year	Account Head	Narration	Amount Rs. Lakhs
2008-09	Site Expenses	Towards payment of salaries	1821.60
2009-10	Site Expenses	Towards payment of salaries	1820.75
2010-11	Advance	Advance to Lepakshi Foundation	165.66
2010-11	Site Expenses	Interest on loan received	5691.32
2010-11	Site Expenses	Contract Expenses	1817.50
2011-12	Expenses	Expenses paid to Indu	131.50
2011-12	Site Expenses	Interest on loan received	3785.96
2011-12	Expenses	Expenses Adjusted	1005.10
		Total:	16239.40

40. From the above, the details in nutshell are as under:

- Amounts invested by M/s Indu Projects Limited in Lepakshi Rs.22705.15 Lakhs.
- Amounts spent by Lepakshi for Project development is Rs. 22705.15 Lakhs
- Amounts repaid to M/s Indu Projects Limited by Lepakshi Rs.16239.40 Lakhs

41. Therefore, the above details shown in show cause notice itself is self-explanatory that all the amounts were gone back to in back-to-back-to-back from Lepakshi to Indu is not correct. Moreover, the fact that an amount of approx Rs. 227 crores were already spent by LKH on the Project was conveniently undermined.

42. The above, allegation is made without proper perusal of information submitted by LKH. There were no improper accounting entries in books of LKH and the allegation that “audit report has disclosed many improper accounting entries like creation of Liability on 01.04.2010 for Rs.17.81 crores in favour of IPL Theme Ventures towards Telephone charges”, is absolutely baseless and is made without proper verification of the record that were submitted by LKH. In this regard it is bring to GoAP's kind notice that the said amount of Rs.17.81 crores was incurred towards charges for execution and monitoring under contract agreement dated 25th March, 2009 entered between LKH and IPL and a copy of the said agreement was also submitted to APIIC.

Observation of the Government

43. The question remains unanswered why Indu Projects would have to invest any money in LKH when by their own explanation LKH raised more than Rs. 500 crores from the banks by mortgaging the land. The fact that Indu Projects invested money for LKH shows that the money raised by LKH by mortgaging the land was transferred to Indu Projects and used by Indu Projects. Most of the money so raised was utilized by Indu Projects and some of it channeled back for the development of LKH works. This substantiates the Charge that money raised by LKH was diverted to Indu Projects in violation of Clause 5 of the MoA and Section 5 of G.O. Rt. No. 112 Industries & Commerce (INF) Department dated: 21-2-2009.

Violation – 9:

44. The loans of Rs 745.00 crores taken from the Banks by pledging the land of M/s. Lepakshi Knowledge Hub were not utilized for the M/s. Lepakshi Knowledge Hub Pvt. Ltd project, but utilized for Indu Projects Limited. Indu Projects Limited got loans many times over and above the money it invested in M/s. Lepakshi Knowledge Hub and utilized for its own use, other than for the development of Knowledge Hub.

Reply of the M/s. Lepakshi Knowledge Hub Private Limited (LKH)

45. The allegation is false and baseless and the same is made without any proper basis or proof. It is to bring to Government notice that, neither LKH nor IPL has ever, borrowed loans to the tune of 745 crores as alleged by GoAP and this fact has been clarified by LKH to APIIC many a time. However, for reasons best known to GoAP, actual facts / figures are being ignored leading to an anomalous situation, which is hereby denied and clarified. It is also untrue to allege that borrowed amounts were not utilized on the Project. The details submitted periodically by LKH to APIIC /GoAP clearly show the development that is achieved by LKH at Project site is within a short span of 3 years.

Observation of the Government

46. It is not important whether LKH availed a loan of a specific amount of Rs. 920 crores or Rs. 745 crores. It is more important that LKH has actually mortgaged the lands to various banks and raised money which was not used for the purpose of developing LKH lands per their obligations. LKH has confessed that they have raised money by mortgaging the lands. It is also not pertinent that some or most of the loans were repaid. A thief cannot simply return the item he has stolen and say that no offence per IPC has been committed. Mere return of stolen property does not remove the criminal liability.
47. Per Clause 5 of the MoA Lepakshi Knowledge Hub Private Limited shall utilize the land allotted for the purpose to which it is allotted and in the event of any deviation, the land shall be resumed back without any encumbrances. By mortgaging the lands and using the money so raised for purposes other than the purposes for which the land was given to LKH by GOAP, LKH has clearly violated Clause 5 of the MoA and Section 5 of G.O. Rt. No. 112 Industries & Commerce (INF) Department dated: 21-2-2009.

Violation – 10:

48. The property allotted should have been utilized exclusively for the purpose, it is allotted as per the MoA and for no other purpose, however, the loans taken by mortgaging the property are not utilized for the purpose of implementing the MoA.

Reply of the M/s. Lepakshi Knowledge Hub Private Limited (LKH)

49. LKH never deviated in utilization of land that was sold to it. It is pertinent to note LKH has always used its land for the purpose for which it was allotted viz., establishing a World class Global Knowledge Hub providing Integrated Infrastructure support to University clusters, Science and Technology Parks, Medical Parks, Aviation/Aero Parks etc. at Chilamathur and Gorantla Mandals of Anantapur District and moreover, mere availing of loans by mortgaging the project land which was sold to it cannot be construed as a deviation, more so when the sale deeds contain no such prohibition against mortgage of lands.

Observation of the Government

50. It is clearly established that the loans raised by the mortgage of the lands allotted to LKH were not utilized for the purposes of development of LKH.
51. Even after 5 years of the MoA, only one company by name Indus Gene Expressions Ltd has started construction. In fact the performance audit report has very clearly stated that only one building for the Innovation Centre with only around 5 to 10 people working in the site office has been completed and only land development for a training institute is going on. It is clear that no World class Global Knowledge Hub providing Integrated Infrastructure support to University clusters, Science and Technology Parks, Medical Parks, Aviation/Aero Parks has come up in the 8,844.01 acres of land allotted to LKH.

Violation – 11:

52. The LKH is supposed to establish a world class global knowledge hub by providing integrated infrastructure support to University / Clusters, Techno Parks, Medical Parks, Aviation / Aero Space Parks etc., by promoting investment to a tune of Rs.8,000 Crores to Rs.10000 Crores in a phased manner over a period of five to ten years, generating an employment for 1.50 Lakh people. Though, nearly five years have elapsed, no major project is grounded in the total land of 8,844.01 acres.

Reply of the M/s. Lepakshi Knowledge Hub Private Limited (LKH)

53. LKH has been constantly updating both APIIC and GoAP with regard to developmental activities that being carried out by it in the Project site. Though, APIIC/GoAP has received such status reports submitted by LKH, they have never raised any doubts/queries with regard to same and this itself is a sufficient proof to substantiate that LKH is developing Project for which the land was sold to it. Moreover, APIIC has executed the last sale deed on 15.10.2009, and it is only more than 3 years and not 5 five years as alleged in the show cause. Thus, the progress that LKH has achieved within a short span of 3 years is significant and the same cannot be ignored.

Observation of the Government

54. Even after 5 years of the MoA, only one company by name Indus Gene Expressions Ltd has started construction. In fact the performance audit report has very clearly stated that only one building for the Innovation Centre with only around 5 to 10 people working in the site office has been completed and only land development for a training institute is going on. It is clear that no World class Global Knowledge Hub providing Integrated Infrastructure support to University clusters, Science and Technology Parks, Medical Parks, Aviation/Aero Parks has come up in the 8,844.01 acres of land allotted to LKH.

Violation – 12:

55. The 2011-12 audit report of the Comptroller and Auditor General of India has also pointed out the fact of mortgaging of lands by M/s. Lepakshi Knowledge Hub Pvt. Ltd and passing on the proceeds of the loans to Indu Projects Limited. The Comptroller & Audit General of India has also pointed out that no activity was undertaken by M/s. Lepakshi Knowledge Hub Pvt. Ltd per the obligations of the MoA. The Public Accounts Committee of the AP State Legislature has also pointed out the same.

Reply of the M/s. Lepakshi Knowledge Hub Private Limited (LKH)

56. With reference to the allegation, LKH submits that it was never consulted nor received/served with any notice or communication either from office of CAG or by the PAC of the AP State Legislature and LKH is not aware on what basis, they have arrived at such a conclusion. LKH has no idea of either the CAG or PAC visiting their site or of any communication from these 2 bodies asking for any information. Without an opportunity to explain LKH's stand, if any authority arrives at any conclusion it only amounts to violation of principles of natural justice.

Observation of the Government

57. The Comptroller and Auditor General of India is an independent auditor whose role has been appreciated by even the Supreme Court of India. The CAG is not required to consult or send any notices to LKH. The CAG is an independent authority which conducts its audit without bias or fear. There is no reason not to depend on the report of the CAG. Even the Supreme Court relies on the reports of the CAG and there is no violation of principles of natural justice if the report of the CAG is relied upon.

58. In view of the above deviations / violations of the terms and conditions of the Government Orders issued in G.O. Rt. No. 112 Industries & Commerce (INF) Dept dated: 21-2-2009, more specifically Clauses 2 and 5 of the Government Order, with the documentation evidence, and the replies submitted by the M/s. Lepakshi Knowledge Hub Pvt. Ltd, as observed by the Government, the company has not taken steps as required to establish the project as promised by them, it is finally concluded that M/s. Lepakshi Knowledge Hub Pvt. Ltd have failed to established Global Knowledge Hub and mis-used the land allotted to them by way of mortgaging the land and raised the loans and not utilized such loan amount for the purpose of implementing the project. It is a clear deviation, illegal and cheating of the Government.

59. After careful consideration of the matter and after detailed examination of the reply to the Show Cause Notice submitted by the M/s. Lepakshi Knowledge Hub Private Limited in letter 9th read, the Government has come to a conclusion that M/s. Lepakshi Knowledge Hub Private Limited have failed to implement the project, and it was a clear violation of the terms and conditions in the Government Order and misused the land allotted. In view of the inability of the company to establish the project, taking all the above aspects into consideration and after due legal consultations, the Government hereby cancels the orders issued in G.O. Rt. No. 112 Industries & Commerce (INF) Dept dated: 21-2-2009 and incentives / concessions / facilitations and Government support there upon without prejudice to any action of other departments in the Government of Andhra Pradesh or Government of India.

60. The Vice Chairman & Managing Director, Andhra Pradesh Industrial Infrastructure Development Corporation (APIIC), Hyderabad is requested to initiate action as per resumption clause of G.O. Rt. No. 112 Industries & Commerce (INF) Dept dated: 21-2-2009 and also take other actions as necessary.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**K. PRADEEP CHANDRA
PRINCIPAL SECRETARY TO GOVERNMENT AND
COMMISSIONER FOR INDUSTRIAL PROMOTION**

To

The Managing Director,
M/s Lepakshi Knowledge Hub Pvt. Ltd
Corporate Office 1009
Fortune Fields,
13th Phase KPHB Colony
Kukatpally, Hyderabad – 500 072. (BY RPAD/Courier)
The Managing Director,
M/s. Lepakshi Knowledge Hub Pvt. Ltd.,
291, 21st Ward Opposite Azam Masjid,
Bagepalli-561207
Chikkabalapur Dist
Karnataka State (BY RPAD/Courier)
The VC & Managing Director, Andhra Pradesh Industrial Infrastructure Development Corporation (APIIC),
The District Collector, Anantapur district.
The Revenue (LA) Department
The Revenue (Assignment) Department
The Revenue (Land Reforms) Department
The Revenue (CT) Department
The Energy Department
The Irrigation & CAD Department,
The Municipal Administration & Urban Development Department,
The Transport, Roads & Buildings Department
The Infrastructure and Investment Department,
The Commissioner of Industries
Copy to
The Finance (Expdt: I&C) Dept,
The PS to Secretary to Chief Minister
The P.S to Minister for Major Industries
The P.S to Prl. Secretary to Government & CIP
SF/SC.

//Forwarded:::By order//

SECTION OFFICER